

**Nevada Gaming Control Board
Regulation 6.080(6), Regulation 6.090(9) and Regulation 6.090(15)
Report Submission Instructions**

Regulation 6.080(6) - Financial Statements

Each nonrestricted licensee subject to the requirements of Regulation 6.080(6) is to submit to the Board one copy of its audited or reviewed financial statements not later than 120 days after the last day of the licensee's business year. Although there are some exceptions to this or the filing period, the instructions set forth below are to address the submission of the one copy that is required to be submitted to the Board.

Regulation 6.090(9) - CPA Agreed-Upon Procedures Report

Regulation 6.090(9) requires that each Group I licensee submit to the Board one copy of the CPA agreed-upon procedures report not later than 150 days after the last day of the licensee's business year.

Regulation 6.090(15) - Internal Audit Report

Regulation 6.090(15) requires that each Group I licensee submit to the Board one copy of the internal audit report. The internal audit report for the first-half of the licensee's business year is to be submitted within 120 days after the end of the first six months of the licensee's business year. The internal audit report for the second-half of the licensee's business year is to be submitted to the Board within 150 days after the end of the licensee's business year. The internal audit report is to be submitted separately from the CPA agreed-upon procedures report.

Electronic Copy

All reports are to be submitted to the Board **electronically** in **PDF format** and are to be accompanied by a **completed "Submission Summary Form"**.

The "Submission Summary Form" is the cover page used to identify the licensee(s) submitting the report(s), the type of report(s), and the period covered by the report(s). For licensees submitting a combined or consolidated report, the form is to indicate the name of each licensee included in the report. The "Submission Summary Form" is to be signed by the person who represents this as a complete submission. The "Submission Summary Form" is available on the Board's website.

The "Submission Summary Form" is to include all applicable information for the electronic reports being submitted to the Board. **The submission of an electronic report will not be considered to be received by the Board until such time as the "Submission Summary Form" has been properly completed and sent with the report.**

The electronic report copy and the "Submission Summary Form" are to be submitted by e-mail at:

Reports to the Audit Division:

Licensees - Southern Nevada:

SComprpts@gcb.nv.gov

Licensees - Northern Nevada:

NComprpts@gcb.nv.gov

Reports to the Tax & License Division:

Licensees - Southern/Northern Nevada:

taxandlicense@gcb.nv.gov

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Include in the "subject line" of the e-mail the licensee's trade name (or corporate name in the case of consolidated financial statements).

Only one electronic submission is required for consolidated reports.

An acknowledgement of receipt email will be sent, which must be maintained as evidence of submission.

Amended Reports

Occasionally, licensees will submit amended reports described in Regulation 6.080(6), Regulation 6.090(9), or Regulation 6.090(15). The amended reports are to be submitted electronically, with a "Submission Summary Form" accompanying the electronic copy. The "Submission Summary Form" does provide an area to make any comments necessary regarding the amendments or any other pertinent information.

Contacts

For questions, please contact:

Southern Nevada Audit Division: (702) 486-2060 or LVRisk@gcb.nv.gov
Northern Nevada Audit Division: (775) 823-7201 or RNRisk@gcb.nv.gov

Southern/Northern Nevada
Tax & License Division: (702) 486-2008 or taxandlicense@gcb.nv.gov